IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.93 OF 2004
AND
INCOME TAX APPEAL NO.240 OF 2004

The Commissioner of Income-tax, Central-I, Mumbai .. Appellant.
V/s.
M/s.Underwater Services Co. Pvt. Limited .. Respondent.

Mr.R.V. Desai, senior counsel with Mr.R. Asokan for the petitioner.

**CORAM : S. RADHAKRISHNAN &**
**J.P. DEVADHAR, JJ.**

**DATED : 1ST MARCH, 2005.**

P.C. :

For the reasons recorded while disposing of Income Tax Appeal No.34 of 2004, we find no substantial question of law in these appeals. Both the Income Tax Appeals stands dismissed.

(S. RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)